

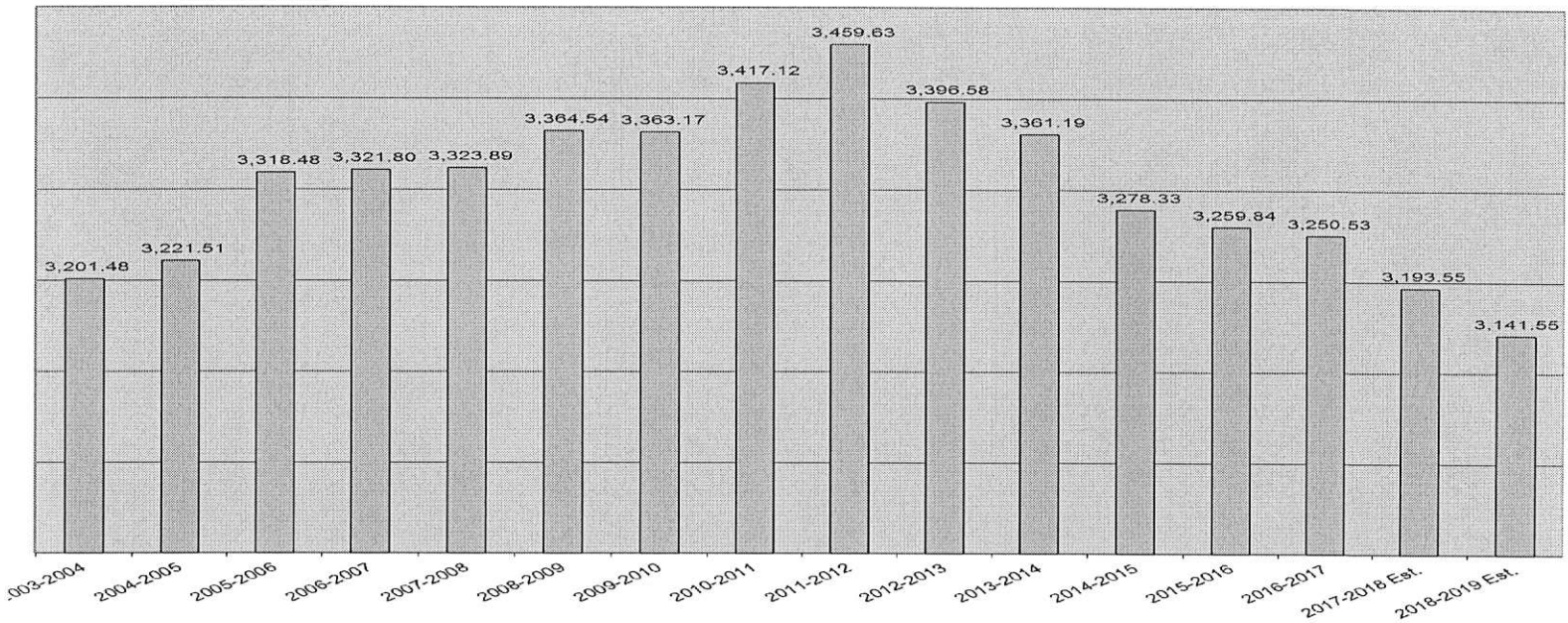
2018-2019 Original Budget – June 26, 2018

Assumptions Used

- Revenue

- ~~17.6769~~ ~~17.6228~~ **17.6227** Mills of Non-Homestead tax levy and ~~5.6769~~ ~~5.6228~~ **5.6227** Mills of Commercial Personal tax levy with an additional ~~0.1077~~ ~~0.1618~~ **0.1619** Mills of Headlee roll back and a ~~1%~~ **2.67%** increase in property values
 - Total loss of funding (~~\$59,827~~) (~~\$67,548~~) (**\$67,566**) or ~~\$20.01/pp~~ ~~\$22.83/pp~~
 - Additional loss of (~~\$20,337~~) (~~\$28,975~~) (**\$28,993**) from 17/18 to 18/19
- Foundation of ~~\$8,131.89~~ ~~\$8,136.89~~ per pupil ~~\$115/pp~~ ~~\$120/pp~~ increase from 17/18
- Count funding formula based on 10% of previous February count and 90% of current fall count
- Decrease of 52.00 FTE Students from 17/18 Blended Count
 - Estimated February 2018 Count = 3,175.57
 - Estimated October 2018 Count = 3,137.77

Warren Woods Enrollment History Summary



2017/2018 Est. Enrollment of 3,193 X Foundation of \$8,018 = \$25,598,281

2018/2019 Est. Enrollment of 3,142 X Foundation of ~~\$8,132~~ \$8,137 = ~~\$25,550,744~~ \$25,566,454

New Funds Available in 2018/2019 = ~~(\$47,537)~~ (\$31,827)

- Reduced Auditorium Rental Income to accommodate shut down for renovations
- Eliminated one-time MIWorks Building rental (\$12,000)
- ~~Eliminated Section 102D Data Analytics Tools funding~~
- ~~Eliminated Section 104D Computer Adaptive Test funding~~
- Maintains High School \$25 Per Pupil Bonus
- MPSERS Offset 147a(1) Funding Continues

- MPSERS Normal Offset 147a(2) increased by \$100,000 to offset assumed rate of return moving from 8% to 7.5%
- MPSERS UAAL 147c(1) Stabilization Payment increased from 11.32% to 12.21%
- MPSERS UAAL 147c(2) One-Time payment eliminated
- Estimated Grant Changes and Carry Over funds from 17/18
- Maintains MDE Early Literacy Grant funding
- Elimination of one time local grants (Bosch, MACUL, MSGCU, Meemic, etc...)
- Stable Federal Funding through ESSA
- Anticipated increase SMTEC tuition payments from sending consortium districts

- **Expenses**

- Teaching Staff Changes
 - Budget currently built with 2017/2018 base salaries pending negotiations
 - Removed Off-Schedule Payments for teachers on top step of salary schedules
 - Positions vacated during 17/18 and filled with a substitute staffed for 18/19
 - ~~Same number of positions as 17/18 budget~~
 - 3 – Teacher Resignation/Retirement
 - 1 – Teacher on Parental Leave for 18/19
 - 1 – Teacher on Personal Leave for 18/19
 - 0.65 FTE Less Middle School Teaching Positions based on Enrollment
 - 0.35 FTE Less High School Teaching Positions based on Student Course Selection
 - 0.30 FTE Increase in CTE Teaching Positions based on Student Course Selection
 - New 0.20 FTE At-Risk Elementary Nurse Position
 - 0.20 FTE Increase in Speech and Language Teachers based on Student need
 - Dock Days restored
 - Retirement rates based on 12.21% UAAL Rate and 0.62% increase in the “capped rate”
 - Health Insurance Cap Increases
 - 3.4% Increase in cap on July 1, 2018 for non-teachers
 - 3.5% Estimated increase in the cap on January 1, 2019 for teachers
 - ~~Estimated 3%~~ 1.3% increase in life insurance and LTD rates
 - Estimated 6% ~~increase~~ decrease in Dental rates and no increase in Vision rates
 - Support Group salaries changed per their CBA’s
 - Eliminated 1 WWMS Special Education Paraprofessional Position
 - Added a 3rd Briarwood Special Education Paraprofessional Position
 - Increased 2 existing Briarwood Special Ed Parapro Positions to Full-Time
 - 2.5 Hour per week reduction in WWT CI Paraprofessional Position
 - Administrator salaries built at 2017/2018 rates
 - Increase in Early Middle College Macomb Enrollment/Tuition
 - Decrease in IAM Enrollment
 - Estimated 2.5% Property Casualty Insurance Increase
 - No Increase for vehicle and bus insurance
 - ~~13% Decrease in Workers’ Compensation Premiums~~
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- Roof Repair budget held flat with 2 additional roofs now back under warranty
 - Removed maintenance and insurance costs related to Ridgewood property
 - Replacement of Computer Lab and TPC computers at Pinewood Elementary

- Increase in Bilingual Tutor costs
 - 26.3% Increase in Substitute Mgmt, Applicant Tracking and Applicant Screener Platforms
 - Increase in MISD Instruction Technology Fee from \$7/pp to \$14/pp
 - \$57,000 budgeted for new security radios and repeater tower
 - \$14,000 budgeted for a new floor scrubber at WWMS
 - \$4,000 budgeted for a new carpet extractor at WWT
 - \$8,000 budgeted for wrestling mat reconditioning
 - No Textbooks Adoptions for 17/18 currently included
 - ~~New Elementary Science Curriculum?~~
 - New courses that were approved for WWT?
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WARREN WOODS PUBLIC SCHOOLS
GENERAL FUND OPERATIONS: FY2018-2019

BUDGET FORECAST

Presented to Board of Education, June 26, 2018

Operating Mills Levied = Non-Homestead 17.6227 / Commercial Personal 5.6227

	2016-17	2017-18	2018-19	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL SOURCES	3,075,284	3,183,946	3,054,076	(129,870)
STATE SOURCES	26,944,322	27,815,810	27,474,320	(341,490)
FEDERAL SOURCES	1,510,045	1,572,954	1,610,878	37,924
OTHER TRANSACTIONS	<u>857,366</u>	<u>973,043</u>	<u>908,773</u>	<u>(64,270)</u>
TOTAL REVENUES	32,387,017	33,545,753	33,048,047	(497,706)

	2016-17	2017-18	2018-19	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	15,257,129	15,573,375	15,880,408	307,033
ADDED NEEDS	3,198,115	3,762,169	4,081,433	319,264
ADULT & CONTINUING ED.	<u>260,723</u>	<u>276,503</u>	<u>334,086</u>	<u>57,583</u>
TOTAL INSTRUCTION	18,715,967	19,612,047	20,295,927	683,880
SUPPORT SERVICES:				
PUPIL SERVICES	2,682,833	2,861,697	2,879,595	17,898
INST. STAFF SERVICES	1,495,904	1,596,092	1,656,703	60,611
GENERAL ADMINISTRATION	439,027	496,502	513,914	17,412
SCHOOL ADMINISTRATION	2,044,210	2,102,502	2,143,212	40,710
BUSINESS SERVICES	648,782	622,455	659,139	36,684
OPERATIONS/MAINTENANCE	3,340,318	3,697,049	3,799,094	102,045
PUPIL TRANSPORTATION	647,478	605,526	660,067	54,541
CENTRAL SERVICES	785,809	873,327	980,051	106,724
ATHLETIC ACTIVITIES/OTHER SUPP	567,213	580,360	591,253	10,893
COMMUNITY SERVICES	374,464	418,461	420,305	1,844
TOTAL SUPPORT	<u>13,026,038</u>	<u>13,853,971</u>	<u>14,303,333</u>	<u>449,362</u>
TOTAL EXPENDITURES	31,742,005	33,466,018	34,599,260	1,133,242
Other Uses - Transfers Net	(229,510)	(189,756)	(62,408)	127,348

EQUITY IMPLICATIONS			
NET OPERATIONS	415,502	(110,021)	(1,613,621)
BEGINNING EQUITY	<u>7,994,544</u>	<u>8,410,046</u>	<u>8,300,025</u>
ENDING EQUITY	8,410,046	8,300,025	6,686,404

WARREN WOODS PUBLIC SCHOOLS
SPECIAL EDUCATION CENTER PROGRAM FY 2018-2019

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 26, 2018

	2016-17	2017-18	2018-19	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
STATE SOURCES	1,678,718	1,590,852	1,630,423	39,571
OTHER TRANSFERS	<u>3,124,015</u>	<u>3,210,658</u>	<u>3,045,000</u>	(165,658)
TOTAL REVENUES	4,802,733	4,801,510	4,675,423	(126,087)

	2016-17	2017-18	2018-19	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES	2,499,686	2,501,259	2,397,068	(104,191)
EMPLOYEE BENEFITS	1,577,803	1,577,067	1,595,296	18,229
PURCHASED SERVICES	98,217	100,717	101,700	983
SUPPLIES & MATERIALS	34,369	37,053	39,500	2,447
CAPITAL OUTLAY	0	121,607	0	(121,607)
OTHER COSTS/TRANSFERS	<u>592,657</u>	<u>463,807</u>	<u>541,859</u>	<u>78,052</u>
TOTAL EXPENDITURES	4,802,733	4,801,510	4,675,423	(126,087)

	2016-17	2017-18	2018-19	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	0	0	0
BEGINNING EQUITY	<u>0</u>	<u>0</u>	<u>0</u>
ENDING EQUITY	<u>0</u>	<u>0</u>	<u>0</u>

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: CHILD CARE PROGRAMS FY2018-2019

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 26, 2018

	2016-17	2017-18	2018-19	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL REVENUE - FEES	1,075,124	1,520,977	1,556,250	35,273
STATE REVENUE	59,879	60,727	71,165	10,438
FOOD SALES	<u>5,488</u>	<u>6,565</u>	<u>6,565</u>	<u>0</u>
TOTAL REVENUES	1,140,491	1,588,269	1,633,980	45,711

	2016-17	2017-18	2018-19	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES & FRINGES	796,572	884,077	912,487	28,410
PURCHASED SERVICES	30,614	40,515	47,350	6,835
SUPPLIES & MATERIALS	28,943	36,900	42,150	5,250
CAPITAL OUTLAY	769	7,635	8,500	865
FIELD TRIPS & OTHER EXP.	<u>11,670</u>	<u>16,135</u>	<u>18,500</u>	<u>2,365</u>
TOTAL EXPENDITURES	868,568	985,262	1,028,987	43,725

	2016-17	2017-18	2018-19	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS OUT -				
BUILDING AND SITE FUND	0	75,000	375,000	300,000
GENERAL FUND	25,000	25,000	50,000	25,000

EQUITY IMPLICATIONS				
NET OPERATIONS	246,923	503,007	179,993	
BEGINNING EQUITY	<u>177,034</u>	<u>423,957</u>	<u>926,964</u>	
ENDING EQUITY	<u>423,957</u>	<u>926,964</u>	<u>1,106,957</u>	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2018-2019

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 26, 2018

	2016-17	2017-18	2018-19	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL (MERCHANDISE SALES)	8,872	24,990	24,995	5
OTHER REVENUES	<u>0</u>	<u>0</u>	<u>10</u>	<u>10</u>
TOTAL REVENUES	8,872	24,990	25,005	15

	2016-17	2017-18	2018-19	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
COST OF GOODS SOLD	8,372	18,121	17,950	(171)
PURCHASED SERVICES	0	0	0	0
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>439</u>	<u>275</u>	<u>510</u>	<u>235</u>
TOTAL EXPENDITURES	8,811	18,396	18,460	64

	2016-17	2017-18	2018-19	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	61	6,594	6,545	
BEGINNING EQUITY	<u>0</u>	<u>61</u>	<u>6,655</u>	
ENDING EQUITY	61	6,655	13,200	

**WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: FOOD SERVICE FY2018-2019**

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 26, 2018

	2016-17	2017-18	2018-19	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL (FOOD SALES)	443,259	402,545	396,945	(5,600)
STATE SOURCES	104,906	104,068	107,435	3,367
FEDERAL (inc. Commodities)	1,163,143	1,274,933	1,293,700	18,767
INCOMING TRANSFERS	41,630	27,788	30,000	2,212
TOTAL REVENUES	1,752,938	1,809,334	1,828,080	18,746

	2016-17	2017-18	2018-19	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
SALARIES & FRINGES	661,112	655,835	682,006	26,171
PURCHASED SERVICES	40,193	44,015	38,035	(5,980)
SUPPLIES & OTHER	862,068	883,082	909,770	26,688
CAPITAL IMPROVEMENTS	66,666	216,080	15,365	(200,715)
INDIRECT COSTS	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>
TOTAL EXPENDITURES	1,705,039	1,874,012	1,720,176	(153,836)

	2016-17	2017-18	2018-19	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	47,899	(64,678)	107,904	
BEGINNING EQUITY	<u>531,963</u>	<u>579,862</u>	<u>515,184</u>	
ENDING EQUITY	579,862	515,184	623,088	

WARREN WOODS PUBLIC SCHOOLS
Unrestricted Capital Projects Fund FY 2018-2019

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 26, 2018

	2016-17	2017-18	2018-19	INCREASE
REVENUES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
LOCAL SOURCES	0	0	0	0
SALE OF ASSETS	7,247	242,050	0	(242,050)
OTHER TRANSFERS	<u>203,650</u>	<u>125,000</u>	<u>375,000</u>	<u>250,000</u>
TOTAL REVENUES	210,897	367,050	375,000	7,950

	2016-17	2017-18	2018-19	INCREASE
EXPENDITURES:	AUDITED	FINAL	ORIGINAL	(DECREASE)
PUPIL TRANSPORTATION	91,740	0	0	0
CAPITAL OUTLAY	368,182	132,800	412,000	279,200
OTHER COSTS/TRANSFERS	<u>26,350</u>	<u>30,332</u>	<u>7,847</u>	<u>(22,485)</u>
TOTAL EXPENDITURES	486,272	163,132	419,847	256,715

	2016-17	2017-18	2018-19	INCREASE
OTHER FINANCING:	AUDITED	FINAL	ORIGINAL	(DECREASE)
TRANSFERS OUT - BOND ISSUE SERIES II	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	(275,375)	203,918	(44,847)	
BEGINNING EQUITY	<u>334,845</u>	<u>59,470</u>	<u>263,388</u>	
ENDING EQUITY	59,470	263,388	218,541	

**WARREN WOODS PUBLIC SCHOOLS
2018 BOND ISSUE FUND FY2018-2019**

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 26, 2018

REVENUES:	2017-18	2017-18	2018-19	INCREASE
	ORIGINAL	FINAL	ORIGINAL	(DECREASE)
EARNINGS ON INVESTMENTS	0	108,285	240,000	131,715
PROCEEDS FROM BONDS	0	20,325,942	0	(20,325,942)
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	0	20,434,227	240,000	(20,194,227)

EXPENDITURES:	2017-18	2017-18	2018-19	INCREASE
	ORIGINAL	FINAL	ORIGINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	90,531	93,469	2,938
SITE IMPROVEMENTS	0	1,993,729	555,406	(1,438,323)
ARCHITECTURE	0	202,396	542,353	339,957
BUILDING IMPROVEMENTS	0	3,206,199	4,620,500	1,414,301
OTHER FEES AND COSTS	<u>0</u>	<u>127,421</u>	<u>0</u>	<u>(127,421)</u>
TOTAL EXPENDITURES	0	5,620,276	5,811,728	191,452

OTHER FINANCING:	2017-18	2017-18	2018-19	INCREASE
	ORIGINAL	FINAL	ORIGINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	0	14,813,951	(5,571,728)
BEGINNING EQUITY	<u>0</u>	<u>0</u>	<u>14,813,951</u>
ENDING EQUITY	0	14,813,951	9,242,223